

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



12/10/2021

Signature of Presiding Judge or Court Executive

Date

Yuba

Court

FY 2021 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2021 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY 2021 Q1

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	55.75	50			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Yuba
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								
	Fiscal Year 2021/22							2020/21	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (45,390)	\$ 90,225	\$ (87,357)				\$ 0	\$ (42,521)	\$ 16,955
Payroll	\$ 0							\$ 0	\$ (4)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 20,040	\$ 114,669	\$ 0				\$ 794,219	\$ 928,928	\$ 648,806
Cash Outside of the JCC							\$ 163,031	\$ 163,031	\$ 158,881
Cash Equivalents	\$ 1,281,647						\$ 0	\$ 1,281,647	\$ 1,158,438
Total Cash and Cash Equivalents	\$ 1,257,698	\$ 204,894	\$ (87,357)				\$ 957,251	\$ 2,332,485	\$ 1,984,476
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 4,027	\$ 95,592						\$ 99,619	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 907
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,670	\$ 0						\$ 2,670	\$ 24,441
Due From Other Courts									
Due From State	\$ 1,119	\$ 0	\$ 72,857					\$ 73,977	\$ 26,738
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 7,816	\$ 95,592	\$ 72,857					\$ 176,266	\$ 52,087
Prepaid Expenses - General	\$ 196,500							\$ 196,500	\$ 196,500
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 196,500							\$ 196,500	\$ 196,500
Other Assets									
Total Other Assets									
Total Assets	\$ 1,462,013	\$ 300,486	\$ (14,499)				\$ 957,251	\$ 2,705,251	\$ 2,233,062
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,592	\$ 1,116	\$ 648				\$ 0	\$ 16,356	\$ 4,766
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,592	\$ 1,116	\$ 648				\$ 0	\$ 16,356	\$ 4,766
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 957,251	\$ 957,251	\$ 692,747
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 957,251	\$ 957,251	\$ 692,747
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (716)							\$ (716)	\$ (45,673)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3							\$ 3	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (712)	\$ 0	\$ 0					\$ (712)	\$ (45,673)
Revenue Collected in Advance	\$ 46,737	\$ 284,508						\$ 331,245	\$ 327,556
Liabilities For Deposits	\$ 6,445		\$ 112					\$ 6,557	\$ 5,085
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 53,182	\$ 284,508	\$ 112					\$ 337,802	\$ 332,641
Total Liabilities	\$ 67,062	\$ 285,624	\$ 760				\$ 957,251	\$ 1,310,696	\$ 984,481
Total Fund Balance	\$ 1,394,951	\$ 14,862	\$ (15,259)					\$ 1,394,554	\$ 1,248,582
Total Liabilities and Fund Balance	\$ 1,462,013	\$ 300,486	\$ (14,499)				\$ 957,251	\$ 2,705,251	\$ 2,233,062

Superior Court of California, County of Yuba
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2021/22										2020/21	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,503,995	\$ 1,542					\$ 2,505,536	\$ 5,837,194	\$ 2,238,501	\$ 5,145,053	
Improvement and Modernization Fund								\$ 8,558	\$ (9,434)	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 9,472						\$ 9,472	\$ 58,597	\$ 7,233	\$ 57,400	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 70,447						\$ 70,447	\$ 880,199	\$ 36,495	\$ 455,523	
Other Miscellaneous								\$ 90,867		\$ 90,867	
	\$ 2,583,915	\$ 1,542					\$ 2,585,456	\$ 6,875,415	\$ 2,272,794	\$ 5,758,277	
Grants											
AB 1058 Commissioner/Facilitator			\$ 22,257				\$ 22,257	\$ 328,381	\$ (65,678)	\$ 284,369	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 81,055	\$ (9,690)	\$ 436,283	
Non-Judicial Council Grants											
			\$ 22,257				\$ 22,257	\$ 409,436	\$ (75,368)	\$ 720,652	
Other Financing Sources											
Interest Income	\$ 6	\$ 6					\$ 11	\$ 17,188	\$ 3,181	\$ 26,700	
Investment Income											
Donations											
Local Fees								\$ 42,787		\$ 36,500	
Non-Fee Revenues								\$ 7,130		\$ 8,000	
Enhanced Collections								\$ 468,343	\$ 0	\$ 518,019	
Escheatment											
Prior Year Revenue	\$ (315)	\$ 89					\$ (226)		\$ 165		
County Program - Restricted											
Reimbursement Other	\$ 48,941						\$ 48,941	\$ 86,543	\$ (639)	\$ 20,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 2,868	\$ 0	\$ 1,500	
	\$ 48,631	\$ 94					\$ 48,726	\$ 624,860	\$ 2,707	\$ 610,719	
Total Revenues	\$ 2,632,546	\$ 1,636	\$ 22,257				\$ 2,656,440	\$ 7,909,711	\$ 2,200,134	\$ 7,089,648	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 532,994	\$ 38,095	\$ 20,945				\$ 592,034	\$ 3,753,716	\$ 564,478	\$ 3,500,744	
Temp Help	\$ 4,379						\$ 4,379		\$ 4,480		
Overtime	\$ 0						\$ 0		\$ 10		
Staff Benefits	\$ 908,518	\$ 16,016	\$ 8,578				\$ 933,112	\$ 1,709,283	\$ 758,819	\$ 1,540,127	
	\$ 1,445,891	\$ 54,112	\$ 29,523				\$ 1,529,525	\$ 5,462,999	\$ 1,327,787	\$ 5,040,871	
Operating Expenses and Equipment											
General Expense	\$ 38,954	\$ 1,519	\$ 85				\$ 40,558	\$ 171,497	\$ 26,348	\$ 104,864	
Printing								\$ 4,568	\$ 1,421	\$ 1,100	
Telecommunications	\$ 2,279	\$ 76					\$ 2,355	\$ 14,523	\$ 1,954	\$ 22,447	
Postage	\$ 5,545	\$ 2,124	\$ 94				\$ 7,763	\$ 45,587	\$ 14	\$ 47,200	
Insurance								\$ 2,003		\$ 3,000	
In-State Travel	\$ 1,676						\$ 1,676	\$ 25,069	\$ 198	\$ 5,300	
Out-of-State Travel											
Training	\$ 2,775						\$ 2,775	\$ 4,577	\$ 1,256	\$ 1,500	
Security Services	\$ 10,321		\$ 766				\$ 11,088	\$ 120,783	\$ 33,882	\$ 236,000	
Facility Operations	\$ 15,739		\$ 1,143				\$ 16,882	\$ 436,522	\$ 9,600	\$ 91,000	
Utilities											
Contracted Services	\$ 118,950	\$ 82,975	\$ 0				\$ 201,924	\$ 1,270,186	\$ 119,923	\$ 1,363,527	
Consulting and Professional Services	\$ 1,996						\$ 1,996	\$ 30,482	\$ 1,556	\$ 38,104	
Information Technology	\$ 105						\$ 105	\$ 182,156	\$ 2,401	\$ 163,374	
Major Equipment	\$ 3,951						\$ 3,951	\$ 32,000	\$ 0	\$ 13,300	
Other Items of Expense								\$ 100			
	\$ 202,290	\$ 86,694	\$ 2,089				\$ 291,073	\$ 2,340,053	\$ 198,553	\$ 2,090,716	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,849						\$ 4,849	\$ 10,614		\$ 6,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (10,139)	\$ 4,234	\$ 5,905				\$ 0	\$ 0		\$ (1)	
Prior Year Expense Adjustment	\$ 2,504						\$ 2,504				
	\$ (2,785)	\$ 4,234	\$ 5,905				\$ 7,354	\$ 10,614	\$ 0	\$ 5,999	
Total Expenditures	\$ 1,645,395	\$ 145,040	\$ 37,517				\$ 1,827,952	\$ 7,813,666	\$ 1,526,340	\$ 7,137,586	
Excess (Deficit) of Revenues Over Expenditures	\$ 987,151	\$ (143,403)	\$ (15,259)				\$ 828,488	\$ 96,045	\$ 673,794	\$ (47,938)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 407,801	\$ 158,266	\$ 0				\$ 566,066	\$ 566,066	\$ 574,788	\$ 572,531	
Ending Balance (Deficit)	\$ 1,394,951	\$ 14,862	\$ (15,259)				\$ 1,394,554	\$ 662,112	\$ 1,248,582	\$ 524,593	

Superior Court of California, County of Yuba
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 171,967	\$ 81,351				\$ 158	\$ 253,476	\$ 1,972,562	\$ 222,667	\$ 1,445,249
Traffic & Other Infractions	\$ 19,797						\$ 19,797	\$ 238,075		\$ 158,948
Other Criminal Cases	\$ 74,544						\$ 74,544	\$ 350,141	\$ 96,300	\$ 371,275
Civil	\$ 43,777	\$ 500					\$ 44,277	\$ 202,699	\$ 41,767	\$ 163,802
Family & Children Services	\$ 187,907	\$ 6,572			\$ 5,905	\$ 0	\$ 200,383	\$ 883,873	\$ 122,820	\$ 970,637
Probate, Guardianship & Mental Health Services	\$ 25,535	\$ 6,782					\$ 32,317	\$ 207,383	\$ 22,188	\$ 164,450
Juvenile Dependency Services	\$ 7,665	\$ 78,650					\$ 86,315	\$ 397,807	\$ 82,318	\$ 390,307
Juvenile Delinquency Services	\$ 7,665						\$ 7,665	\$ 20,516	\$ 7,243	\$ 26,487
Other Court Operations	\$ 50,515						\$ 50,515	\$ 549,050	\$ 32,614	\$ 665,459
Court Interpreters	\$ 4,069	\$ 16,238				\$ 1,150	\$ 21,457	\$ 65,208	\$ 20,617	\$ 81,895
Jury Services	\$ 4,921	\$ 3,982	\$ 4,849				\$ 13,752	\$ 78,436	\$ 10,230	\$ 57,681
Security		\$ 12,169					\$ 12,169	\$ 120,783	\$ 33,882	\$ 220,000
Trial Court Operations Program	\$ 598,362	\$ 206,243	\$ 4,849		\$ 5,905	\$ 1,308	\$ 816,667	\$ 5,086,532	\$ 692,645	\$ 4,716,190
Enhanced Collections	\$ 44,939	\$ 11,419			\$ 4,234		\$ 60,592	\$ 544,529	\$ 52,859	\$ 554,078
Other Non-Court Operations										
Non-Court Operations Program	\$ 44,939	\$ 11,419			\$ 4,234		\$ 60,592	\$ 544,529	\$ 52,859	\$ 554,078
Executive Office	\$ 48,845						\$ 48,845	\$ 181,568	\$ 35,450	\$ 216,569
Fiscal Services	\$ 43,083	\$ 3,401					\$ 46,484	\$ 324,276	\$ 51,853	\$ 310,048
Human Resources	\$ 728,648	\$ 489					\$ 729,137	\$ 871,050	\$ 623,818	\$ 697,524
Business & Facilities Services		\$ 17,501			\$ (10,139)		\$ 7,362	\$ 138,260	\$ 13,463	\$ 108,200
Information Technology	\$ 65,649	\$ 52,020				\$ 1,196	\$ 118,864	\$ 667,450	\$ 56,251	\$ 534,977
Court Administration Program	\$ 886,224	\$ 73,410			\$ (10,139)	\$ 1,196	\$ 950,692	\$ 2,182,604	\$ 780,836	\$ 1,867,318
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,529,525	\$ 291,073	\$ 4,849		\$ 0	\$ 2,504	\$ 1,827,952	\$ 7,813,666	\$ 1,526,340	\$ 7,137,586